



W.P.(MD) No.23603 of 2023

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.06.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) Nos.23603 to 23607 of 2023
and
W.M.P.(MD)Nos.19790 to 19794 of 2023**

W.P.(MD)No.23603 of 2023:

Sri A.D.Vee Raja Mines & Minerals,
Represented by its Proprietor K.J.Ajay Thulasidharan,
S.F.N.414, Gunaramanallur Village,
Melameignanapuram,
Kadapakathi 627 814,
Tirunelveli.

... Petitioner

Vs.

The Assistant Commissioner (ST)(FAC),
Commercial Tax Building,
Tenkasi.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records in Ref.No.ZD330523117675H in GST No.33BHPPA4978L1ZU/2017-18 dated 25.05.2023 on the file of the respondent and quash the same as illegal, arbitrary against the principles of natural justice.



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W.P.(MD) No.23603 of 2023

For petitioner : Mr.N.Sudalaimuthu

For respondent : Mr.R.Suresh Kumar
Additional Government Pleader

W.P(MD)No.23604 of 2023:

Sri A.D.Vee Raja Mines & Minerals,
Represented by its Proprietor K.J.Ajay Thulasidharan,
S.F.N.414, Gunaramanallur Village,
Melameignanapuram,
Kadapakathi 627 814,
Tirunelveli.

... Petitioner

Vs.

The Assistant Commissioner (ST)(FAC),
Commercial Tax Building,
Tenkasi.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records in Ref.No.ZD330523117711T in GST No.33BHPPA4978L1ZU/2018-19 dated 25.05.2023 on the file of the respondent and quash the same as illegal, arbitrary against the principles of natural justice.

For petitioner : Mr.N.Sudalaimuthu

For respondent : Mr.R.Suresh Kumar
Additional Government Pleader



W.P.(MD) No.23603 of 2023

W.P.(MD)No.23605 of 2023:

Sri A.D.Vee Raja Mines & Minerals,
Represented by its Proprietor K.J.Ajay Thulasidharan,
S.F.N.414, Gunaramanallur Village,
Melameignanapuram,
Kadapakathi 627 814,
Tirunelveli.

... Petitioner

Vs.

The Assistant Commissioner (ST)(FAC),
Commercial Tax Building,
Tenkasi.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records in Ref.No.ZD330523117750R in GST No.33BHPPA4978L1ZU/2019-20 dated 25.05.2023 on the file of the respondent and quash the same as illegal, arbitrary against the principles of natural justice.

For petitioner : Mr.N.Sudalaimuthu

For respondent : Mr.R.Suresh Kumar
Additional Government Pleader

W.P.(MD)No.23606 of 2023:

Sri A.D.Vee Raja Mines & Minerals,
Represented by its Proprietor K.J.Ajay Thulasidharan,
S.F.N.414, Gunaramanallur Village,
Melameignanapuram,
Kadapakathi 627 814,
Tirunelveli.

... Petitioner



W.P.(MD) No.23603 of 2023

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Vs.

The Assistant Commissioner (ST)(FAC),
Commercial Tax Building,
Tenkasi.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarifi, calling for the records in Ref.No.ZD330523120602Z in GSTIN No.33BHPPA4978L1ZU/2020-21 dated 25.05.2023 on the file of the respondent and quash the same as illegal, arbitrary against the principles of natural justice.

For petitioner : Mr.N.Sudalaimuthu

For respondent : Mr.R.Suresh Kumar
Additional Government Pleader

W.P(MD)No.23607 of 2023:

Sri A.D.Vee Raja Mines & Minerals,
Represented by its Proprietor K.J.Ajay Thulasidharan,
S.F.N.414, Gunaramanallur Village,
Melameignanapuram,
Kadapakathi 627 814,
Tirunelveli.

... Petitioner

Vs.

The Assistant Commissioner (ST)(FAC),
Commercial Tax Building,
Tenkasi.

... Respondent



W.P.(MD) No.23603 of 2023

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records in Ref.No.ZD330523120658I in GSTIN No.33BHPPA4978L1ZU/2021-22 dated 25.05.2023 on the file of the respondent and quash the same as illegal, arbitrary against the principles of natural justice.

For petitioner : Mr.N.Sudalaimuthu

For respondent : Mr.R.Suresh Kumar
Additional Government Pleader

COMMON ORDER

By this common order, the above five Writ Petitions are being disposed of, in the light of the order passed by the Division Bench of this Court vide order dated 08.01.2024 in a batch of Writ Petitions starting from ***W.P.No.30974 of 2022*** in the case of ***Tvl.A.Venkatachalam vs. The Assistant Commissioner (ST), Palladam II Assessment Circle, Palladam.***

2. In the aforesaid order, guidelines have been issued pertaining to the show cause notice issued, which have been directed to keep, pending order of the Hon'ble Supreme Court on the reference relating to levy of GST on royalty paid



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to the Government.

3. It is noticed that the assessee has been permitted to file their replies. The Authorities have been asked to keep adjudication in abeyance until the Nine Judges Constitutional Bench of the Hon'ble Supreme Court decides the case.

4. In this case, the petitioner has come after impugned orders was passed.

5. Considering the same, these Writ Petitions are disposed of by directing the respondent to keep the recovery abeyance, pending further orders of the Hon'ble Supreme Court.

6. In case, the levy is upheld, the respondent is at liberty to proceed against the petitioner to recover tax. In case, the issue is answered against the revenue by the Hon'ble Supreme Court, the impugned order shall be deemed to have been quashed with effect from the date of the order the Hon'ble Supreme Court.



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These Writ Petitions are disposed of, with above directions. No costs.

Consequently, connected miscellaneous petitions are closed.

Index : Yes / No

04.06.2024

Internet : Yes / No

apd

To

The Assistant Commissioner (ST)(FAC),
Commercial Tax Building,
Tenkasi.



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C.SARAVANAN, J.

apd

**W.P.(MD) Nos.23603 to 23607 of 2023
and
W.M.P.(MD)Nos.19790 to 19794 of 2023**

04.06.2024